

<b>Defendant</b>	<b>Offense Description/Loss</b>	<b>Guidelines</b>	<b>Sentence</b>
Morris Zukerman S.D.N.Y. 16-CR-194 (AT)  74 years old	Owner of energy investment company evaded corporate income taxes in connection with \$120 million sale of oil products company. Defendant also created millions of dollars of false deductions on personal returns for himself and family members; evaded millions of dollars of state sales and use taxes; and defrauded IRS at three audits. Total tax loss over \$45 million.	70-87 months	70 months
Winston Shrout, D. Or. 15-CR-438 (REJ)  70 years old	Defendant, a tax defier, created billions of dollars of fictitious "International Bills of Exchange" and other fictitious obligations on behalf of himself and others, for submission to financial institutions and the IRS. Defendant also failed to file his own 2009-2014 tax returns, despite receiving taxable pension benefits and earning hundreds of thousands of dollars teaching others to use fake financial instruments to pay off debts, including federal taxes.	262-327 months	120 months
David Gilmartin S.D.N.Y. 12-CR-287 (MGC)  70 years old	Defendant, a Ph.D. economist and tax defier, evaded taxes and failed to file federal and state tax returns for over 20 years. Tax loss was approximately \$1.7 million.	57-71 months	48 months
Joseph Ciccarella S.D.N.Y. 16-CR-738 (AKH)  54 years old	Owner of construction company diverted \$1.6 million of checks from company and caused checks to be cashed at check cashers, using the cash for cash payroll and personal purposes. Tax loss between \$250,000 and \$550,000.	18-24 months	18 months
Richard Josephberg S.D.N.Y. 04-CR-1002 (CLB)  60 years old	Investment banker defendant evaded payment of debt stemming from tax shelter transactions, and evaded assessment of personal income taxes and nanny taxes. Defendant also committed health care fraud by falsely including wife on corporate insurance policy. Tax loss was approximately \$17.4 million.	78-97 months	50 months
Paul Daugerdas S.D.N.Y. 09-CR-581 (WHP)  63 years old	Lawyer/CPA devised, sold, and implemented fraudulent tax shelter transactions, together with accountants and other lawyers. Defendant also personally used shelters to pay no taxes on \$90 million of income. Tax loss was approximately \$1.7 billion.	Life imprisonment (capped at 696 month statutory maximum)	180 months
Michael O'Donnell S.D.N.Y. 02-CR-411 (CM)	Defendant was an airline pilot who failed to file returns and pay taxes over eight year period. Tax loss was approximately \$353,000.	30-37 months	37 months

59 years old			
Lester Morrison S.D.N.Y. 09-CR-360  61 years old	Defendant filed thousands of false returns through a tax preparation business resulting in more than \$28 million in fraudulent refunds.	87-96 months	72 months
Paulette Bullock S.D.N.Y. 09-CR-360	Codefendant with Lester Morrison, above.	63-78 months	60 months
Davis Jackson S.D.N.Y. 10-CR-298 (CM)  57 years old	Defendant tax preparer used a variety of deceptive practices—including claiming deceased children as dependents—as part of a scheme to prepare false tax returns. Tax loss was approximately \$1 million.	63-78 months	63 months
Irvin Catlett D. Md 10-CR-101  64 years old	Defendant filed 275 fraudulent tax returns reporting over \$22 million in false Schedule E losses, resulting in a federal tax loss of \$3.8 million.	188-235 months	210 months
Allan Taguay D.D.C. 08-CR-271  67 years old	Defendant was a member of a purported Christian ministry that promoted and sold tax defiance schemes to thousands of customers.	188-235 months	120 months
Dorothea Joling D. Or. 11-CR-60131  73 years old	Defendant, along with her husband, engaged in a complex scheme of tax evasion over the course of two decades to evade more than \$1.2 million in federal income taxes.	51-63 months	48 months

Ronald Joling, D. Or. 11-CR-60131  71 years old	Codefendant with Dorothea Joling, above.	78-97 months	97 months
Gary Lambert S.D. Tex. 4:07CR00114-4  65 years old	Defendant, the CFO of a security company, failed to pay employment taxes, causing a tax loss of approximately \$2.4 million.	63-78 months	51 months
Andrew Chance D. Md. 10-cr-760  66 years old	Defendant, a so-called sovereign citizen tax protestor, was convicted of procuring retaliatory liens in violation of 18 U.S.C. 1521 and of making a false/fraudulent claims in violation of 18 U.S.C. 287.	57-71 months	65 months
Vernon Smith 13-cr-322 D. Md  61 years old	Defendant was a business owner who defrauded Small Business Administration of \$7 million and evaded taxes on illicit gains. Tax loss approximately \$840,000.	51-60 months	42 months
Mario Placencia C.D. Cal. CR-11-00289-SJO  71 years old	Defendant tax preparer fraudulently claimed deductions, creating and submitting fake documentation, to obtain greater returns for his clients.	70-87 months	60 months
Timothy Murphy C.D. Cal. 11-CR-137  70 years old	Defendant was convicted of violating 18 U.S.C. 1341 in connection with investment fraud scheme netting approximately \$2.9 million and victimizing more than ten people.	97-121 months	97 months
Glenn Unger N.D.N.Y. 12-CR-579  62 years old	Defendant tax protester filed or caused other to file false returns seeking more than \$36 million in false refunds from the IRS.	70-87 months	60 months

<p>Jimmy Duane Ross E.D. Tenn. 11-CR-32</p> <p>76 years old</p>	<p>After winning a monetary award of \$840,000 after a dispute with a former employer, defendant failed to pay the full amount of income tax due, filed a false mortgage and a false lien, dealt extensively in cash, and directed funds to an offshore account.</p>	<p>57-71 months</p>	<p>51 months</p>
<p>Paul Francis Wrubleski S.D. Fla. 12-CR-60297</p> <p>65 years old</p>	<p>Defendant tax protester engaged in a decade of obstructive conduct to avoid paying over \$190,000 in taxes, interest, and penalties.</p>	<p>51-63 months</p>	<p>55 months</p>
<p>Michael Parker S.D. Ohio 09-CR-00173</p> <p>65 years old</p>	<p>Defendant earned millions by participating in a conspiracy to deprive the U.S. Treasury of tens of millions of lawfully owed taxes owed by his clients and associates.</p>	<p>70-87 months</p>	<p>54 months</p>
<p>Matthew Bender E.D. Mich. 10-CR-20084</p> <p>68 years old</p>	<p>Defendant tax preparer filed false tax returns for clients, failed to report his income from tax return business, and failed to appear in court as ordered. Total tax loss was approximately \$5.6 million.</p>	<p>78-97 months</p>	<p>48 months</p>
<p>Jack A. Ventola D. Mass. 15-Cr.-10356-DPW</p> <p>72 years old</p>	<p>Defendant pleaded guilty to seven counts of filing tax returns that falsely failed to report \$2.9 million in income illicitly diverted from a series of seafood companies, resulting in tax deficiency of \$1.07 million.</p>	<p>37-46 months</p>	<p>24 months</p>